

CERTIFICATE OF SERVICE

I, Jonathan M. Landers, certify that on the 16th day of December, 2010, I caused a true and correct copy of the foregoing OBJECTION TO TRUSTEE'S REVISED DETERMINATION OF CLAIM (Michael Roth - 1R0102) to be filed and served on the parties to this action via electronic filing. In addition, service was effectuated to the following address via UPS overnight mail:

Irving H. Picard, Trustee
c/o Baker Hostetler LLP
45 Rockefeller Plaza
New York, New York 10011

s/ Jonathan M. Landers